

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)**  
**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**FINANCE (REVENUE-I) DEPARTMENT**  
**DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002**

No.F.3(3)/Fin(Rev-I)/2016-17/dsvi/148

Dated: 9/5/2016

**NOTIFICATION**

No.F.3(3)/Fin(Rev-I)/2016-17/ . Whereas the Lt. Governor of the National Capital Territory of Delhi is of the opinion that it is expedient in the interest of general public so to do;

Now, therefore, in exercise of the powers conferred by section 103 of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005), the Lt. Governor of the National Capital Territory of Delhi, hereby, makes the following amendments in the Schedules appended to the said Act, namely :-

**AMENDMENTS**

1. In the Third Schedule, -

- (a) for the entry at serial no. 28, the following entry shall be substituted, namely:-  
"28. Ferrous and non-ferrous metals and alloys thereof including their sheets, folls and extrusions. Non-ferrous metals include aluminium, copper, zinc etc.";
- (b) In the entry at serial no. 41A, in the Table appended thereto, in the description in column 2 pertaining to row at serial no. 3, for the concluding words, symbols and brackets "data processing machines, Uninterrupted power supply units (UPS)", the words "data processing machines" shall be substituted;
- (c) the following entry shall be inserted at serial no. 51, namely:-  
"51. All types of footwear as are specifically not covered by any other entry of any of the Schedules to the Act.";
- (d) for the entry at serial no. 57, the following entry shall be substituted, namely:-  
"57. Readymade garments but not including those made of khadi.";
- (e) for the entry at serial No. 82, the following entry shall be substituted, namely:-  
"82. All types of School Bags.";
- (f) in the entry at serial no. 85, before sub-entry (b), the following sub-entry shall be inserted, namely:-  
"(a) Sweets and Namkeens."; and
- (g) the following entries shall be inserted at serial numbers 190 and 191, namely:-  
"190. E-Rickshaw, Battery operated vehicles and Hybrid Automobiles operated on Battery and Fuel.  
191. All kinds of Marble."

2. In the Fourth Schedule, -

- (a) for the existing row pertaining to serial no. 9, the following row shall be substituted, namely:-

9.	Un-manufactured tobacco, tobacco and tobacco products in all forms such as cigarettes (Irrespective of form and length), chewing tobacco, gutkha, cigars, hooka tobacco, khaini, zarda, surti, bidis etc.	Twenty paise in the rupee
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"; and

(b) the entry at serial No. 11 shall be omitted.

This notification shall come into force with effect from the day immediately following the date of its issuance.

By order and in the name of the  
Lt. Governor of the National  
Capital Territory of Delhi,

(A.K. SINGH)

DY. SECRETARY-VI (FINANCE)

No.F.3(3)/Fin(Rev-I)/2016-17/dsvl/ 148

Dated: 9/5/2016

Copy forwarded for information to:-

1. The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
2. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, New Delhi.
3. Pr. Secy(Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
4. Secretary to the Hon'ble Lieutenant Governor, Delhi
5. Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya,, New Delhi
6. The Commissioner, Value Added Tax, Vyapar Bhawan, I.P. Estate, New Delhi.
7. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
8. The P.A. to Leader of Opposition, 29, Delhi Legislative Assembly, Old Sectt. Delhi.
9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
10. The Registrar, Delhi Value Added Tax Appellate Tribunal, Vyapar Bhawan, I.P. Estate, New Delhi.
11. VAT Officer (Policy), Department of Trade and Taxes, Government of NCT of Delhi, New Delhi.
12. Guard File.
13. Website

(A.K. SINGH)

Dy. Secretary VI (Finance)